

COMBINED SUB AND MISSED PROPERTY ROLL ABSTRACT CHECKLIST

Separate abstracts for each roll are no longer required.

The combined abstract for Sub and Missed Property Roll (PMB005) should be sent to the State Tax Commission, C/O Gary Houde on or before the **first Monday of March**.

OCCUPANCY

Do not send an Abstract on the Occupancy Roll to the Tax Commission, and make sure that you do not include the occupancy property type with your limits when you run this Abstract. (Some counties do like to run a separate Abstract on the occupancies to keep for county use, but you do not need to send it to the State.)

SUB and MISSED PROPERTY ROLL - First Monday in March

1. **PMB025 – Edit Exemptions and Specials**
Edit exemption data on the same limits you will use for this Abstract. Clean up any problems before continuing with the checklist.
2. **PMB030 – Edit Urban Renewal**
Clean up any subsequent or missed property parcels that appear on this report before continuing.
3. Preparation for Abstract Balancing
 - A. **PMB012 – Hardship/CB/HO/Specials List**
Sub and missed roll homeowners, hardship and special values. Run on sub and missed property rolls for balancing exemptions with the Abstract.
 - B. **PMB002 – Category Recap**
Sub and Missed Roll Market Value. Run on sub and missed property roll parcels for balancing market value with the Abstract.
 - C. **PMB005 - Abstract**
Run the combined Abstract on Sub and Missed Property Roll Parcels.
 - D. Balancing the Combined Sub & Missed Roll Abstract

PMB005	Full Market Value
-Pollution Value (T)	
-Speculative Value (R)	

=PMB002	Total Market Value

PMB012	Homeowner Exemption
=PMB005	Homeowner (H)

PMB012	Casualty Loss
=PMB005	Casualty Loss (CL)

These values can be checked in total or by category.

E. Once in balance, send the listing to Gary Houde at the STC, keep a copy for yourself, and give copies to the Clerk and the Treasurer.

F. **PMB198 – Personal Property Sub Classification Abstract**

Run this program on subsequent and missed personal property parcels. Send a copy to Gary Houde at the State Tax Commission.

4. SEND THE SIGNED ABSTRACT REPORTS TO:

Gary Houde
Property Appraisal Bureau
State Tax Commission
P.O. Box 36
Boise ID 83722-0320